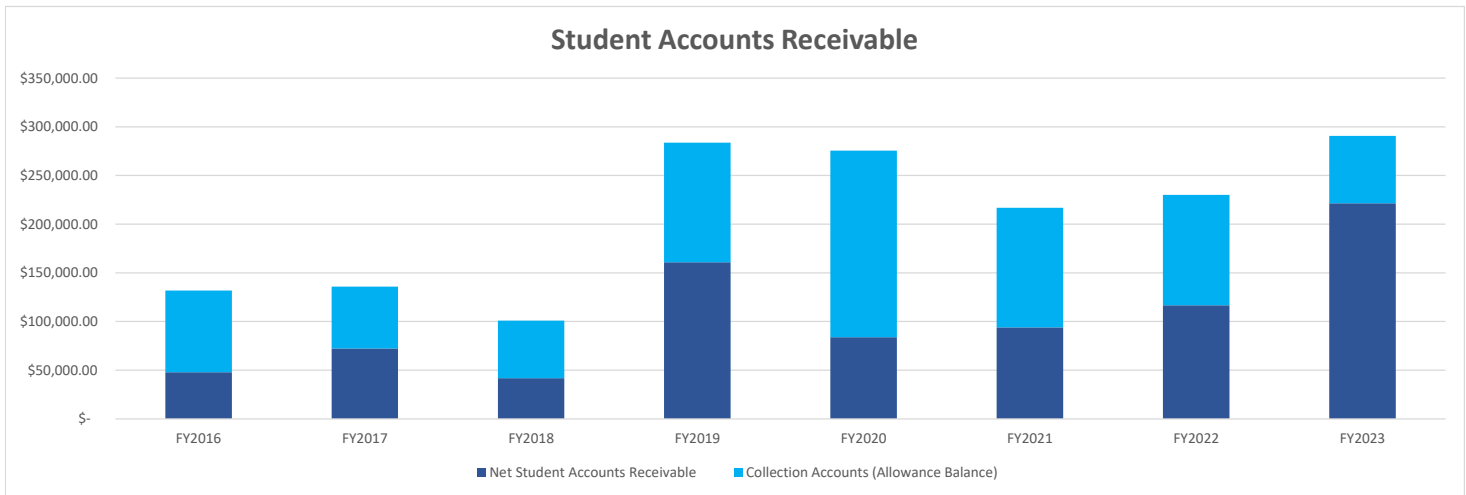


Student Accounts Receivable information								
	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023
Net Student Accounts Receivable	\$ 47,962.00	\$ 72,439.00	\$ 41,878.00	\$ 160,829.09	\$ 83,818.00	\$ 94,033.18	\$ 116,808.49	\$ 221,538.27
Collection Accounts (Allowance Balance)	83,916.00	63,337.00	58,973.31	122,986.22	191,639.67	122,869.77	113,249.07	69,078.98
Total Accounts Receivable	\$ 131,878.00	\$ 135,776.00	\$ 100,851.31	\$ 283,815.31	\$ 275,457.67	\$ 216,902.95	\$ 230,057.56	\$ 290,617.25
Return to Grantor (Financial Aid)	\$ 56,382.00	\$ 33,677.00	\$ 55,818.49	\$ 113,301.17	\$ 77,331.89	\$ 120,637.15	\$ 85,326.83	\$ 126,741.06
Amount Abated (Written off)	\$ 130,381.09	\$ 43,051.64	\$ 55,486.77	\$ 41,210.75	\$ 93,181.11	\$ 141,157.37	\$ 98,871.93	\$ 81,210.94
Receipts on Abatement Accounts	14,575.78	25,447.38	29,654.04	34,981.85	15,888.00	41,027.07	38,695.61	54,494.47
Bad Debt Expense	73,669.59	22,472.82	15,387.71	77,034.50	143,996.31	26,473.58	52,820.21	(17,340.47)
Gross Student Tuition & Fees	\$ 5,181,804	\$ 5,103,976	\$ 5,292,082	\$ 5,191,802	\$ 5,383,666	\$ 6,084,064	\$ 5,810,432	\$ 6,447,553
AR Turnover (times per year)		38.14	44.73	26.99	19.25	24.71	26.00	24.77
AR Turnover Days		10	8	14	19	15	14	15



Student Accounts Receivable Aging Report As of June 30, 2023					
	0 to 30	31 to 60	61 to 90	Over 90	Total
Type 10	\$ 779.84	\$ 54,257.98	\$ 24,358.33	\$ 142,142.12	\$ 221,538.27
Type 15 (In Collection)				69,078.98	69,078.98
Total	\$ 779.84	\$ 54,257.98	\$ 24,358.33	\$ 211,221.10	\$ 290,617.25
Number of students (Dup)	17	73	71	175	279
Average Balance	\$ 45.87	\$ 743.26	\$ 343.08	\$ 812.24	\$ 794.04
				\$ 803.24	\$ 803.24
Total Number of students					365
Average Balance					\$ 796.21